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March 22, 2004 LB 850, 1093, 1103 LR 273

generous to those with a growing student enrollment and very punitive to those with a steadily declining enrollment. It's not sensitive to the realities associated with a slowly declining enrollment because it's assumed that with 20 fewer students you can automatically get rid of one teacher, regardless if the 20 students was...20-student loss was spread out across kindergarten through twelfth grade. So we have some realities that we're dealing with here, but if we chase out the families across Nebraska, we won't have any kids to educate. And certainly the state aid formula doesn't even consider that fact. But I believe that that is reality when we're constantly looking across the state at the property taxes, the increasing values,...

SENATOR CUDABACK: One minute.

SENATOR SMITH: ...so many things that are beyond the control of the citizens. Sales tax is within the control, sales tax payments is basically within the control of the citizens. Income tax is within the control of citizens. Property tax, I suppose you could say it's under the control of citizens if they sell that property. I hope that's not what we're about. That's highly unfair and highly unreasonable to think that someone would have to liquidate their property to sell it just to pay the tax. Thank you, Mr. President.

SENATOR CUDABACK: Thank you, Senator Smith. Mr. Clerk, items for the record.

CLERK: Mr. President, an amendment, Senator Bourne to LB 850; Senator Kremer to LB 1103; and a new resolution, LR 273 by Senator Bromm. That will be referred to the Executive Board. It's a study resolution, Mr. President. (Legislative Journal pages 1164-1167.)

Mr. President, a priority motion. Senator Hartnett would move to recess until 1:30 p.m.

SENATOR CUDABACK: You've heard the motion to recess until 1:30. All in favor of the motion say aye. Opposed nay. We are recessed.